

FIRST REGULAR SESSION

# SENATE BILL NO. 471

98TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHAAF.

Read 1st time February 19, 2015, and ordered printed.

ADRIANE D. CROUSE, Secretary.

2245S.011

## AN ACT

To repeal section 143.161, RSMo, and to enact in lieu thereof one new section relating to Missouri dependency exemptions.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 143.161, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 143.161, to read as follows:

143.161. 1. For all taxable years beginning after December 31, 1997, a  
2 resident may deduct one thousand two hundred dollars for each dependent for  
3 whom such resident is entitled to a dependency exemption deduction for federal  
4 income tax purposes. In the case of a dependent who has attained sixty-five years  
5 of age on or before the last day of the taxable year, if such dependent resides in  
6 the taxpayer's home or the dependent's own home or if such dependent does not  
7 receive Medicaid or state funding while residing in a facility licensed pursuant  
8 to chapter 198, the taxpayer may deduct an additional one thousand dollars.

9 2. [For all taxable years beginning before January 1, 1999, a resident who  
10 qualifies as an unmarried head of household or as a surviving spouse for federal  
11 income tax purposes may deduct an additional eight hundred dollars.] For all  
12 taxable years beginning on or after January 1, 1999, a resident who qualifies as  
13 an unmarried head of household or as a surviving spouse for federal income tax  
14 purposes may deduct an additional one thousand four hundred dollars.

15 3. **For all taxable years beginning on or after January 1, 2015, for**  
16 **each birth for which a certificate of birth resulting in stillbirth has**  
17 **been issued under section 193.165, a taxpayer may claim the exemption**  
18 **under subsection 1 of this section only in the taxable year in which the**  
19 **stillbirth occurred, if the child otherwise would have been a member**

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

20 of the taxpayer's household.

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